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Tayloe Murphy Institute

Taxable Sales in Virginia, 1984

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This report on Virginia's taxable sales shows total taxable sales broken down by planning districts, cities and counties for 1984 and 1983. It includes an index of change for each locality for the five years 1980 through 1984. In addition, it compares adjusted gross income, taxable sales per capita, sales per $1,000 of income and each locality's share of taxable sales, population, and adjusted gross income.

Taxable sales in Virginia for 1984 showed a sharp increase--$28.5 billion--up 16.5% from $24.4 billion in 1983. Sales per capita for the State were $5,130, up 16.3% from $4,410 in 1983.

Among the twenty-two planning districts, Planning District 8, Northern Virginia, had the largest taxable sales, $7.4 billion. This figure accounts for 26% of the total State sales. Northern Virginia was followed by Planning District 15, Richmond Regional, with 15.6% of State sales, and Planning District 20, Southeastern, with 15.4%. of State sales. Planning District 22, Accomack-Northampton, had the lowest taxable sales at $163.3 million, less than 1% of total State sales.

Richmond Regional had the highest sales per capita at $6,790, significantly

higher than the comparable figure for the State as a whole, $5,130. This was followed by Planning District 5 at $6,370, and Northern Virginia at $6,260.

Of the 136 cities and counties in Virginia, Fairfax County had the largest share of the State's sales, 13.35%. The City of Richmond followed with 6.11%, Virginia Beach with 5.54%, and Henrico County with 5.51%. (See Table 2.)

In comparing taxable sales per $1,000 of Adjusted Gross Income (AGI), the figure for the State was $589. This figure showed a great disparity throughout the 136 localities, ranging from $80 in Charles City County to $3,135 in Williamsburg. Over 50% of taxable sales in Charles City County were in the food group, with no sales in the apparel, automotive, and furniture groups, and low sales in the general merchandise group, indicating that many residents of Charles City County shopped outside of their county. The high figure for Williamsburg is probably attributable to the fact that income for an area is measured only for residents of that area, while figures for taxable sales include both resident and non-resident shopping. Therefore, an area such as Williamsburg would be expected to show a high figure for sales per $1,000 AGI because of a high volume of tourist sales. Williamsburg reported over $85.5 million in sales in the hotels, motels and tourist camps group in 1984. This accounts for 37.6% of total taxable sales in Williamsburg.

Bath County, which had a sales per $1,000 AGI figure of $871, significantly higher than the comparable State figure, also showed indications of a high volume of non-resident spending. Tourist accomodation sales in Bath County, which is the location of some major resorts, were $23.7 million, over 60% of the total taxable sales for the area.

The City of Falls Church had the highest taxable sales per capita among the

136 counties and cities at $24,000. Although Falls Church ranks 109th out of 136 in population[1], it ranks 27th in taxable sales, thus accounting for the high sales per capita figure. Williamsburg followed Falls Church with $21,480 sales per capita, again attributable to high volume of sales in comparison to number of residents.

Certain localities showed large relative changes in sales between 1980 and 1984. (See Table 1.) Sales for the City of Manassas increased by 100%. This may be attributed, in part, to the annexation of part of Prince William County in 1983. Taxable sales showed a significant drop in Rockingham County between 1982 and 1983, while the City of Harrisonburg experienced a large increase in sales. This may be explained in part by the annexation of a sizable portion of Rockingham County by Harrisonburg. Other areas that showed large increases were Poquoson, up 176% from 1980, James City County, up 90%, Virgina Beach, up 81.7% and Richmond County, up 120.9%

Among the State's eight Metropolitan Statistical Areas, the Richmond-Petersburg MSA experienced the largest increase between 1983 and 1984 at 21.1%. (See Table 3.) The Roanoke MSA followed with an annual increase of 19.1%. Both the Lynchburg and Danville MSA's showed the smallest annual increase at 13.2%, respectively.

Included in taxable sales are sales in the following groups: Apparel, Automotive Supplies, Food (including restaurants and taverns), Home Furnishings and Equipment, General Merchandise (including department stores, discount

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[1]Estimates of the Population of Virginia Cities and Counties 1982 and 1983, Julia H. Martin and David W. Sheatsley, Charlottesville: Tayloe Murphy Institute, February 1985

stores, dry goods, fabric and yarn, trading stamp redemption, and drug stores), Lumber and Building Materials, Fuel, Machinery, and Miscellaneous (including antiques, books, cigar stores, florists, gifts and novelties, jewelry, luggage and leather goods, and sporting goods), Hotels and Motels, and Other Miscellaneous. All taxable sales figures are based on 1984 data, and all population and income figures are based on 1983 data.

Not included in taxable sales are sales of motor vehicle fuels, motor vehicles, motor homes and travel trailers, alcoholic beverages, and prescription drugs. Virginia taxable sales differ from the Department of Commerce retail sales figures in that the latter includes motor vehicle sales, alcoholic beverage sales, and motor vehicle fuel sales, but does not include sales from hotels and motels. Total 1984 retail sales for Virginia as reported by the Department of Commerce were $31.4 billion, approximately 10% higher than the taxable sales figure.

Table 1.
Taxable Sales by Virginia Planning Districts: 1984

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Total State Sales	$ 24,446,325	$ 28,479,560	100.0	107.8	113.0	126.8	147.8
Sales per Capita*	$4,410	$5,130	100.0	108.1	111.4	122.5	142.5
Planning District 1 - Lenowisco							
Lee County	$ 53,106	$ 54,222	100.0	106.0	107.9	115.4	117.8
Scott County[1]	54,074	63,007	100.0	111.4	121.5	133.3	155.3
Wise County	152,262	172,229	100.0	104.6	112.7	120.2	135.9
Norton	47,567	51,289	100.0	108.5	106.2	102.7	110.8
Total PD 1 Sales	$ 307,009	$ 340,746	100.0	106.6	112.1	118.2	131.3
Sales per Capita	$3,010	$3,340	100.0	106.5	111.1	115.3	128.0
Planning District 2 - Cumberland Plateau							
Buchanan County	$ 96,058	$ 111,386	100.0	106.6	95.8	90.4	104.8
Dickenson County	42,267	44,624	100.0	107.5	113.6	115.0	122.2
Russell County	66,698	71,992	100.0	107.0	116.5	124.4	134.3
Tazewell County	190,025	207,572	100.0	114.9	117.9	111.8	122.1
Total PD 2 Sales	$ 395,048	$ 435,574	100.0	110.6	110.8	107.7	118.8
Sales per Capita	$2,760	$3,040	100.0	110.3	109.5	105.3	116.0
Planning District 3 - Mount Rogers							
Scott County[1]	$ 54,074	$ 63,007	100.0	111.4	121.5	133.3	155.3
Washington County	111,095	130,911	100.0	100.6	107.4	106.9	126.0
Bristol	160,096	177,217	100.0	109.5	113.6	118.5	131.2
Johnson City-Kingsport-Bristol MSA (Virginia portion)	$ 325,265	$ 371,135	100.0	106.5	112.4	116.3	132.8
Bland County	4,499	4,917	100.0	107.3	118.2	106.8	116.7
Carroll County	40,659	47,835	100.0	103.3	108.4	121.4	142.8
Grayson County	18,195	18,852	100.0	107.7	115.0	120.8	125.2
Smyth County	96,473	104,106	100.0	103.3	102.2	110.3	119.1
Wythe County	90,566	104,588	100.0	106.8	109.0	114.9	132.7
Galax	68,490	78,166	100.0	106.8	108.7	116.3	132.8
Total PD 3 Sales	$ 590,073	$ 666,592	100.0	105.6	109.1	114.2	129.0
Sales per Capita	$3,230	$3,650	100.0	106.0	108.8	113.3	128.1
Planning District 4 - New River Valley							
Floyd County	$ 16,838	$ 19,057	100.0	104.2	108.2	109.8	124.3
Giles County	53,958	59,579	100.0	106.1	111.6	120.9	126.6
Montgomery County	221,497	255,496	100.0	105.2	112.5	122.3	141.1
Pulaski County	113,706	135,517	100.0	104.8	105.1	113.5	135.3
Radford	37,560	42,340	100.0	115.6	113.1	133.1	150.0
Total PD 4 Sales	$ 443,559	$ 511,989	100.0	106.0	110.3	119.3	137.6
Sales per Capita	$3,110	$3,590	100.0	106.1	108.7	118.3	136.5

Table 1. (continued)

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Planning District 5 - Fifth							
Botetourt County	$ 42,639	$ 48,845	100.0	100.2	102.2	114.6	131.4
Roanoke County	292,584	371,166	100.0	112.6	109.4	119.3	151.3
Roanoke	734,71_	858,328	100.0	99.4	104.8	116.9	136.6
Salem	174,770	204,255	100.0	100.3	99.5	112.8	131.8
Roanoke MSA	$ 1,244,706	$ 1,482,594	100.0	102.6	105.0	116.8	139.1
Clifton Forge	19,201	21,519	100.0	94.5	98.6	101.5	113.7
Craig County	4,814	5,241	100.0	104.8	112.8	120.0	130.6
Covington	53,756	62,099	100.0	90.7	90.2	105.0	121.3
Alleghany County	27,846	32,562	100.0	127.5	140.7	150.0	175.4
Total PD 5 Sales	$ 1,350,323	$ 1,604,015	100.0	102.4	104.8	116.6	138.5
Sales per Capita	$5,360	$6,370	100.0	102.4	103.9	117.0	139.1
Planning District 6 - Central Shenandoah							
Augusta County	$ 132,768	$ 161,993	100.0	94.6	95.0	113.0	137.9
Bath County	42,942	39,500	100.0	79.7	84.8	94.8	87.2
Highland County	4,783	5,116	100.0	95.7	114.4	114.7	122.7
Rockbridge County	46,041	52,320	100.0	101.2	120.6	124.1	141.3
Rockingham County	116,470	115,259	100.0	115.6	119.0	83.3	82.5
Harrisonburg	241,101	279,280	100.0	96.9	103.7	157.9	183.0
Buena Vista	20,609	25,158	100.0	108.3	115.4	120.8	147.5
Lexington	33,353	37,157	100.0	100.4	98.0	116.9	130.3
Staunton	124,197	139,288	100.0	107.1	111.9	119.1	133.6
Waynesboro	97,055	103,088	100.0	103.3	114.7	114.1	121.2
Total PD 6 Sales	$ 859,319	$ 958,159	100.0	101.9	107.6	117.5	131.0
Sales per Capita	$4,110	$4,580	100.0	102.0	106.6	117.1	130.5
Planning District 7 - Lord Fairfax							
Clarke County	$ 19,703	$ 23,748	100.0	101.6	97.0	103.8	125.1
Frederick County	113,779	137,567	100.0	111.0	109.1	137.5	166.2
Page County	51,410	62,277	100.0	102.5	103.3	108.6	131.6
Shenandoah County	88,839	97,635	100.0	104.4	101.4	114.6	126.0
Warren County	76,831	85,939	100.0	107.9	111.7	107.2	119.9
Winchester	203,848	257,889	100.0	103.4	106.9	127.3	161.1
Total PD 7 Sales	$ 554,410	$ 665,055	100.0	105.5	106.3	120.9	145.1
Sales per Capita	$4,130	$4,960	100.0	105.5	106.4	119.4	143.4

Table 1. (continued)

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Planning District 8 - Northern Virginia							
Arlington County	$ 901,991	$ 1,007,186	100.0	100.1	113.9	132.6	148.1
Fairfax County	3,204,650	3,800,640	100.0	112.0	123.0	142.0	168.5
Loudoun County	329,175	396,512	100.0	104.4	109.3	134.9	162.5
Manassas	168,714	188,674	100.0	115.2	135.4	179.2	200.4
Manassas Park	10,049	10,821	100.0	132.3	103.4	107.2	115.5
Prince William County	539,299	638,381	100.0	107.1	109.1	122.4	144.9
Stafford[2]	93,954	109,824	100.0	136.1	126.9	142.6	166.7
Alexandria	669,504	768,881	100.0	103.2	105.5	116.0	133.2
Fairfax	315,890	368,816	100.0	112.4	119.9	150.2	175.4
Falls Church	172,352	228,924	100.0	103.9	105.5	123.5	164.0
Washington DC-MD-VA MSA (Va. portion)[5]	6,405,578	7,518,660	100.0	109.8	117.2	135.8	159.4
Total PD 8 Sales	$ 6,311,624	$ 7,408,836	100.0	109.4	117.0	134.3	159.3
Sales per Capita	$5,340	$6,260	100.0	109.3	113.3	126.8	148.7
Planning District 9 - Rappahannock-Rapidan							
Culpeper County	$ 92,783	$ 106,048	100.0	105.4	106.0	119.2	136.3
Fauquier County	125,162	150,998	100.0	104.9	106.0	125.8	151.8
Madison County	25,077	27,184	100.0	104.8	109.7	124.3	134.7
Orange County	54,919	60,288	100.0	106.5	108.0	115.4	126.7
Rappahannock County	8,293	8,794	100.0	106.8	106.9	120.7	128.0
Total PD 9 Sales	$ 306,234	$ 353,311	100.0	105.4	106.7	121.6	140.3
Sales per Capita	$3,190	$3,680	100.0	105.1	105.9	117.3	135.3
Planning District 10 - Thomas Jefferson							
Albemarle County	$ 246,428	$ 280,060	100.0	113.0	119.7	149.5	169.9
Fluvanna County	14,462	14,722	100.0	106.9	105.1	129.9	132.3
Greene County	10,937	12,170	100.0	105.3	103.4	115.9	129.0
Charlottesville	324,857	379,936	100.0	105.1	113.1	124.4	145.5
Charlottesville MSA[3]	$ 596,684	$ 686,888	100.0	108.0	115.2	133.6	153.8
Louisa County	36,208	38,198	100.0	106.1	110.6	112.9	119.1
Nelson County	22,628	26,900	100.0	117.0	119.5	129.8	154.3
Total PD 10 Sales	$ 655,520	$ 751,987	100.0	108.2	115.0	132.1	151.6
Sales per Capita	$4,430	$5,080	100.0	102.9	114.2	128.4	147.2
Planning District 11 - Central Virginia							
Amherst County	$ 79,953	$ 91,114	100.0	105.6	113.6	120.0	136.7
Campbell County	117,688	131,031	100.0	104.4	110.2	128.3	142.8
Lynchburg	448,592	509,524	100.0	107.6	106.4	115.2	130.8
Lynchburg MSA	$ 646,233	$ 731,669	100.0	106.9	108.0	118.0	133.6
Appomattox County	29,340	32,693	100.0	104.5	106.4	111.6	124.4
Bedford County	47,847	60,004	100.0	107.0	109.1	131.5	164.9
Bedford	37,561	39,183	100.0	108.4	112.0	104.4	108.9
Total PD 11 Sales	$ 760,981	$ 863,551	100.0	106.8	108.2	117.7	133.6
Sales per Capita	$3,880	$4,400	100.0	106.9	106.6	116.5	132.1

Table 1. (continued)

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Planning District 12 - West Piedmont							
Pittsylvania County	$ 80,349	$ 92,242	100.0	107.5	105.3	105.6	121.2
Danville	281,469	317,469	100.0	105.6	107.5	115.1	129.8
Danville MSA[3]	$ 361,818	$ 409,711	100.0	106.1	106.9	112.9	127.8
Franklin County	81,629	95,418	100.0	100.6	106.5	127.3	148.8
Henry County	134,176	170,183	100.0	92.0	91.7	97.1	123.2
Patrick County	25,106	26,808	100.0	104.6	98.3	108.7	116.1
Martinsville	149,768	152,204	100.0	115.9	114.2	136.5	138.7
Total PD 12 Sales	$ 752,497	$ 854,324	100.0	104.3	104.7	114.8	130.3
Sales per Capita	$3,150	$3,570	100.0	104.4	105.1	115.8	131.3
Planning District 13 - Southside							
Brunswick County	$ 29,785	$ 32,907	100.0	107.9	107.5	113.9	125.9
Mecklenburg County	105,862	121,257	100.0	107.0	108.0	113.3	129.8
South Boston	54,192	58,571	100.0	110.7	123.1	128.6	139.0
Halifax County	48,489	58,245	100.0	97.4	94.1	106.3	127.7
Total PD 13 Sales	$ 238,328	$ 270,981	100.0	105.8	108.0	115.0	130.7
Sales per Capita	$2,890	$3,280	100.0	105.6	108.8	115.1	130.7
Planning District 14 - Piedmont							
Amelia County	$ 15,222	$ 16,703	100.0	101.3	100.4	106.6	116.9
Buckingham County	17,482	18,888	100.0	101.8	107.1	110.0	118.9
Charlotte County	19,693	21,269	100.0	103.2	102.1	105.8	114.3
Cumberland County	9,871	11,286	100.0	100.2	105.5	111.0	126.9
Lunenburg County	24,522	24,767	100.0	99.6	108.6	110.4	111.5
Nottoway County	44,911	45,848	100.0	102.7	118.7	118.6	121.1
Prince Edward County	69,164	77,834	100.0	106.2	108.8	118.2	133.0
Total PD 14 Sales	$ 200,865	$ 216,595	100.0	103.2	109.2	113.9	122.9
Sales per Capita	$2,430	$2,620	100.0	103.3	109.5	115.2	124.2
Planning District 15[4] - Richmond Regional							
Charles City County	$ 2,954	$ 3,635	100.0	95.1	90.9	93.2	114.6
Chesterfield County	685,177	799,383	100.0	119.5	129.8	150.9	176.1
Goochland County	22,599	29,578	100.0	90.6	89.3	101.5	132.8
Hanover County	237,656	281,968	100.0	104.4	109.9	123.0	145.9
Henrico County	1,280,716	1,568,510	100.0	108.8	111.1	128.6	157.5
New Kent County	14,939	17,124	100.0	111.7	117.9	121.8	139.6
Powhatan County	12,915	15,360	100.0	107.1	108.4	121.4	133.3
Richmond	1,404,660	1,740,835	100.0	100.4	104.9	113.8	141.0
Total PD 15 Sales	$ 3,661,616	$ 4,456,393	100.0	106.5	111.1	125.1	152.2
Sales per Capita	$5,580	$6,790	100.0	106.5	108.9	120.5	146.7

Table 1. (continued)

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Planning District 16 - RADCO							
Caroline County	$ 34,399	$ 35,691	100.0	106.5	105.5	129.0	133.8
King George County	17,211	19,153	100.0	104.2	108.6	110.9	123.4
Spotsylvania County	211,177	222,297	100.0	136.2	145.5	160.7	169.1
Stafford County	93,954	109,824	100.0	136.1	126.9	142.6	166.7
Fredericksburg	142,194	202,962	100.0	85.6	89.8	108.6	155.0
Total PD 16 Sales	$ 498,939	$ 589,927	100.0	114.8	118.1	134.7	159.3
Sales per Capita	$3,910	$4,620	100.0	114.7	114.7	125.3	148.1
Planning District 17 - Northern Neck							
Lancaster County	$ 49,447	$ 53,302	100.0	104.8	105.6	113.6	122.5
Northumberland County	18,408	20,020	100.0	109.7	105.4	115.2	125.3
Richmond County	35,798	54,894	100.0	106.1	118.2	144.1	220.9
Westmoreland County	32,153	35,340	100.0	102.8	103.5	114.5	125.9
Total PD 17 Sales	$ 135,806	$ 163,556	100.0	105.3	107.8	120.8	145.5
Sales per Capita	$3,300	$3,970	100.0	105.1	107.6	120.0	144.4
Planning District 18 - Middle Peninsula							
Essex County	$ 50,878	$ 54,993	100.0	106.6	110.3	117.4	126.8
Gloucester County	77,094	89,751	100.0	111.9	112.4	134.6	156.7
King and Queen County	3,663	4,030	100.0	99.8	98.4	101.8	111.9
King William County	26,156	29,433	100.0	98.1	95.2	103.7	116.7
Mathews County	15,829	16,039	100.0	107.8	105.1	104.4	105.8
Middlesex County	21,517	22,876	100.0	107.9	102.2	107.2	113.9
Total PD 18 Sales	$ 195,137	$ 217,122	100.0	107.3	107.0	118.5	131.8
Sales per Capita	$3,050	$3,400	100.0	107.3	104.7	110.9	123.6
Planning District 19 - Crater							
Dinwiddie County	$ 30,646	$ 35,189	100.0	97.7	95.4	101.5	116.5
Prince George County	28,595	36,611	100.0	107.8	108.3	105.0	134.5
Colonial Heights	67,928	89,871	100.0	108.4	110.8	117.2	155.0
Hopewell	90,803	103,898	100.0	110.2	106.0	115.7	132.4
Petersburg	251,993	281,671	100.0	105.5	108.9	121.9	136.2
Petersburg-Colonial Heights-Hopewell Area[4]	$ 469,965	$ 547,240	100.0	106.4	107.5	117.3	136.6
Greensville County	16,398	24,542	100.0	97.1	86.5	82.5	123.5
Surry County	7,798	8,382	100.0	104.7	94.0	97.4	104.7
Sussex County	25,817	27,023	100.0	104.5	105.7	108.4	113.4
Emporia	43,030	45,207	100.0	111.5	124.8	123.6	129.8
Total PD 19 Sales	$ 563,008	$ 652,394	100.0	106.3	107.6	115.6	133.9
Sales per Capita	$3,490	$4,040	100.0	106.3	107.3	115.9	134.2

Table 1. (continued)

	Dollar Sales (000)		Index of Change				
	1983	1984	1980	1981	1982	1983	1984
Planning District 20 - Southeastern Virginia							
Chesapeake	$ 414,111	$ 495,139	100.0	108.7	128.2	150.2	179.6
Norfolk	1,417,093	1,596,684	100.0	108.6	110.4	123.6	139.3
Portsmouth	373,776	415,533	100.0	105.4	107.6	114.2	127.0
Suffolk	141,671	165,563	100.0	107.6	112.7	120.3	140.5
Virginia Beach	1,347,209	1,577,379	100.0	117.5	133.1	155.2	181.7
Norfolk-Virginia Beach-Portsmouth Area[5]	$ 3,693,860	$ 4,250,298	100.0	111.0	119.1	135.0	155.4
Isle of Wight County	61,427	71,349	100.0	104.0	105.9	105.1	122.0
Southampton County	21,229	21,242	100.0	103.5	108.1	107.9	108.0
Franklin	38,808	54,309	100.0	109.5	111.3	116.7	163.4
Total PD 20 Sales	$ 3,815,324	$ 4,397,198	100.0	110.8	118.7	134.0	154.4
Sales per Capita	$4,240	$4,890	100.0	110.7	116.6	125.4	144.7
Planning District 21 - Peninsula							
Gloucester County[6]	$ 77,094	$ 89,751	100.0	112.0	112.4	134.7	156.8
James City County	186,914	226,128	100.0	121.8	126.9	157.2	190.2
York County	119,246	138,859	100.0	119.3	133.2	152.1	176.2
Poquoson	15,473	16,696	100.0	208.7	261.9	255.8	276.1
Hampton	656,931	736,926	100.0	110.7	119.5	130.9	146.8
Newport News	539,138	591,626	100.0	105.4	111.9	125.2	137.3
Williamsburg	184,591	227,721	100.0	106.5	107.3	120.6	148.8
Newport News-Hampton Area[5]	$ 1,779,387	$ 2,027,709	100.0	110.5	117.5	132.2	150.6
Total PD 21 Sales	$ 1,702,293	$ 1,937,958	100.0	110.4	117.7	132.1	150.3
Sales per Capita	$4,710	$5,360	100.0	110.4	116.0	125.9	143.3
Planning District 22 - Accomack-Northampton							
Accomack County	$ 96,316	$ 111,549	100.0	112.0	114.3	122.9	142.4
Northampton County	52,096	51,752	100.0	112.4	98.6	106.8	106.1
Total PD 22 Sales	$ 148,412	$ 163,301	100.0	112.1	108.3	116.7	128.5
Sales per Capita	$3,280	$3,600	100.0	112.3	109.0	118.4	130.0

Source: Taxable Sales in Virginia Counties and Cities, Based on Retail Sales Tax Revenues, Commonwealth of Virginia, Department of Taxation, Richmond, Virginia.

*1983 and 1984 per capita figures for all localities are based on the 1983 population figures from Estimates of the Population of Virginia Cities and Counties 1982 and 1983, Julia H. Martin and David W. Sheatsley, Charlottesville: Tayloe Murphy Institute, February 1985.

Table 1. (continued)

[1]Scott County, which is in Planning District 1, is part of the Johnson City-Kingsport-Bristol MSA; Washington County and the City of Bristol, the other localities in the Johnson City-Kingsport-Bristol MSA, however, are in Planning District 3.

[2]Stafford County, which is in Planning District 16, became part of the Washington, D.C. MSA in 1983; all other cities and counties of the Virginia portion of the Washington MSA, however, are in Planning District 8. Data presented here include Stafford County for the entire period.

[3]The Metropolitan Statistical Areas of Charlottesville and Danville were not defined until 1981. Data presented here, however, treat the jurisdictions as MSA's for the entire period.

[4]The Richmond-Petersburg Metropolitan Statistical Area is comprised of Planning District 15 and the Petersburg-Colonial Heights-Hopewell Area.

[5]The Norfolk-Virginia Beach-Newport News Metropolitan Statistical Area is comprised of the Newport News-Hampton and Norfolk-Virginia Beach-Portsmouth Areas.

[6]Gloucester County, which is in Planning District 18, is part of the Newport News-Hampton Metropolitan Area; the major part of the Newport News-Hampton Metropolitan Area, however, is in Planning District 21.

Table 2.
1984 Report of Locality Distributions: Taxable Sales, Population, and Adjusted Gross Income

	Taxable Sales[1] (000)	Adjusted[2] Gross Income (AGI) (000)	Taxable Sales[3] Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
COUNTIES							
Accomack	$ 111,549	$ 171,846	$ 3,600	$ 649	.39%	.56%	.36%
Albemarle	280,060	527,240	4,810	531	.98	1.05	1.09
Alleghany	32,562	95,769	2,380	340	.11	.25	.20
Amelia	16,703	48,786	2,040	342	.06	.15	.10
Amherst	91,114	185,775	3,150	490	.32	.52	.38
Appomattox	32,693	73,320	2,680	446	.11	.22	.15
Arlington	1,007,186	2,216,878	6,550	454	3.54	2.77	4.59
Augusta	161,993	392,212	3,000	413	.57	.97	.81
Bath	39,500	45,326	7,310	871	.14	.10	.09
Bedford	60,004	273,861	1,670	219	.21	.65	.57
Bland	4,917	30,204	760	163	.02	.12	.06
Botetourt	48,845	168,842	2,070	289	.17	.43	.35
Brunswick	32,907	72,345	2,030	455	.12	.29	.15
Buchanan	111,386	181,527	2,920	614	.39	.69	.38
Buckingham	18,888	55,718	1,590	339	.07	.21	.12
Campbell	131,031	328,995	2,850	398	.46	.83	.68
Caroline	35,691	112,942	1,950	316	.13	.33	.23
Carroll	47,835	134,559	1,690	356	.17	.51	.28
Charles City	3,635	45,449	550	80	.01	.12	.09
Charlotte	21,269	55,865	1,790	381	.07	.21	.12
Chesterfield	799,383	1,649,962	5,160	484	2.81	2.79	3.41
Clarke	23,748	82,553	2,370	288	.08	.18	.17
Craig	5,241	24,911	1,340	210	.02	.07	.05
Culpeper	106,048	163,554	4,630	648	.37	.41	.34
Cumberland	11,286	37,288	1,450	303	.04	.14	.08
Dickenson	44,624	98,465	2,210	453	.16	.36	.20
Dinwiddie	35,189	136,517	1,630	258	.12	.39	.28
Essex	54,993	56,224	6,320	978	.19	.16	.12
Fairfax	3,800,640	8,423,519	5,840	451	13.35	11.73	17.43
Fauquier	150,998	444,815	3,950	339	.53	.69	.92
Floyd	19,057	61,000	1,640	312	.07	.21	.13
Fluvanna	14,722	66,121	1,420	223	.05	.19	.14
Franklin	95,418	232,214	2,620	411	.34	.66	.48
Frederick	137,567	265,152	3,950	519	.48	.63	.55
Giles	59,579	106,429	3,370	560	.21	.32	.22
Gloucester	89,751	181,311	3,870	495	.32	.42	.38
Goochland	29,578	116,286	2,420	254	.10	.22	.24
Grayson	18,852	81,215	1,140	232	.07	.30	.17
Greene	12,170	59,254	1,500	205	.04	.15	.12
Greensville	24,542	57,732	2,270	425	.09	.19	.12

Table 2. (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Halifax	$ 58,245	$ 150,875	$ 1,950	$ 386	.20%	.54%	.31%
Hanover	281,968	489,576	5,500	576	.99	.92	1.01
Henrico	1,568,510	1,836,520	8,310	854	5.51	3.40	3.80
Henry	170,183	427,735	3,030	398	.60	1.01	.89
Highland	5,116	19,996	1,830	256	.02	.05	.04
Isle of Wight	71,349	171,751	3,190	415	.25	.40	.36
James City	226,128	231,218	9,230	978	.79	.44	.48
King and Queen	4,030	36,040	680	112	.01	.11	.07
King George	19,153	88,150	1,770	217	.07	.19	.18
King William	29,433	73,058	3,000	403	.10	.18	.15
Lancaster	53,302	79,112	5,130	674	.19	.19	.16
Lee	54,222	109,845	2,030	494	.19	.48	.23
Loudoun	396,512	689,064	6,580	575	1.39	1.09	1.43
Louisa	38,198	108,478	2,080	352	.13	.33	.22
Lunenburg	24,767	59,527	2,050	416	.09	.22	.12
Madison	27,184	64,998	2,640	418	.10	.19	.13
Mathews	16,039	63,399	1,930	253	.06	.15	.13
Mecklenburg	121,257	164,265	4,120	738	.43	.53	.34
Middlesex	22,876	53,159	2,860	430	.08	.14	.11
Montgomery	255,496	379,148	3,940	674	.90	1.17	.78
Nelson	26,900	68,953	2,200	390	.09	.22	.14
New Kent	17,124	72,444	1,820	236	.06	.17	.15
Northampton	51,752	68,566	3,620	755	.18	.26	.14
Northumberland	20,020	70,054	2,040	286	.07	.18	.14
Nottoway	45,848	80,785	3,210	568	.16	.26	.17
Orange	60,288	138,947	3,240	434	.21	.34	.29
Page	62,277	112,294	3,210	555	.22	.35	.23
Patrick	26,808	96,412	1,520	278	.09	.32	.20
Pittsylvania	92,242	392,341	1,390	235	.32	1.19	.81
Powhatan	15,360	89,596	1,150	171	.05	.24	.19
Prince Edward	77,834	78,999	4,720	985	.27	.30	.16
Prince George	36,611	142,085	1,410	258	.13	.47	.29
Prince William	638,381	1,477,157	4,010	432	2.24	2.87	3.06
Pulaski	135,517	217,989	3,870	622	.48	.63	.45
Rappahannock	8,794	42,454	1,490	207	.03	.11	.09
Richmond	54,894	48,013	7,960	1,143	.19	.12	.10
Roanoke	371,166	676,826	5,060	548	1.30	1.32	1.40
Rockbridge	52,320	103,379	2,920	506	.18	.32	.21
Rockingham	115,259	364,138	2,180	317	.40	.95	.75
Russell	71,992	152,519	2,200	472	.25	.59	.32

Table 2. (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Scott	$ 63,007	$ 128,739	$ 2,470	$ 489	.22%	.46%	.27%
Shenandoah	97,635	183,156	3,510	533	.34	.50	.38
Smyth	104,106	183,969	3,120	566	.37	.60	.38
Southampton	21,242	113,890	1,120	187	.07	.34	.24
Spotsylvania	222,297	283,596	6,410	784	.78	.63	.59
Stafford	109,824	365,807	2,420	300	.39	.82	.76
Surry	8,382	39,940	1,370	210	.03	.11	.08
Sussex	27,023	63,476	2,620	426	.09	.19	.13
Tazewell	207,572	292,147	3,990	711	.73	.94	.60
Warren	85,939	153,068	3,960	561	.30	.39	.32
Washington	130,911	264,799	2,790	494	.46	.85	.55
Westmoreland	35,340	86,454	2,520	409	.12	.25	.18
Wise	172,229	271,767	3,830	634	.60	.81	.56
Wythe	104,588	140,273	4,090	746	.37	.46	.29
York	138,859	285,567	3,690	486	.49	.68	.59
CITIES							
Alexandria	768,881	1,700,330	7,320	452	2.70	1.89	3.52
Bedford	39,183	38,386	6,420	1,021	0.14	0.11	0.08
Bristol	177,217	216,279	9,530	819	0.62	0.34	0.45
Buena Vista	25,158	38,202	3,810	659	0.09	0.12	0.08
Charlottesville	379,936	318,905	9,340	1,191	1.33	0.73	0.66
Chesapeake	495,139	938,867	4,070	527	1.74	2.19	1.94
Clifton Forge	21,519	32,766	4,390	657	0.08	0.09	0.07
Colonial Heights	89,871	154,595	5,260	581	0.32	0.31	0.32
Covington	62,099	51,618	7,670	1,203	0.22	0.15	0.11
Danville	317,469	389,887	7,120	814	1.11	0.80	0.81
Emporia	45,207	31,850	9,420	1,419	0.16	0.09	0.07
Fairfax	368,816	205,633	17,900	1,794	1.30	0.37	0.43
Falls Church	228,924	229,398	24,100	998	0.80	0.17	0.47
Franklin	54,309	49,028	7,650	1,108	0.19	0.13	0.10
Fredericksburg	202,962	154,004	11,030	1,318	0.71	0.33	0.32
Galax	78,166	48,700	12,210	1,605	0.27	0.12	0.10
Hampton	736,926	874,055	5,850	843	2.59	2.27	1.81
Harrisonburg	279,280	158,731	11,000	1,759	0.98	0.46	0.33
Hopewell	103,898	173,267	4,310	600	0.36	0.43	0.36
Lexington	37,157	39,348	5,310	944	0.13	0.13	0.08

Table 2. (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Lynchburg	$ 509,524	$ 515,310	$ 7,570	$ 989	1.79%	1.21%	1.07%
Manassas	188,674	215,277	10,970	876	0.66	0.31	0.45
Manassas Park	10,821	39,474	1,720	274	0.04	0.11	0.08
Martinsville	152,204	161,545	8,320	942	0.53	0.33	0.33
Newport News	591,626	1,133,124	3,860	522	2.08	2.76	2.34
Norfolk	1,596,684	1,541,157	5,730	1,036	5.61	5.02	3.19
Norton	51,289	32,594	10,900	1,574	0.18	0.08	0.07
Petersburg	281,671	267,890	6,960	1,051	0.99	0.73	0.55
Poquoson	16,696	85,046	1,740	196	0.06	0.17	0.18
Portsmouth	415,533	740,904	3,890	561	1.46	1.92	1.53
Radford	42,340	76,436	3,180	554	0.15	0.24	0.16
Richmond	1,740,835	1,933,320	7,910	900	6.11	3.97	4.00
Roanoke	858,328	741,847	8,550	1,157	3.01	1.81	1.53
Salem	204,255	193,968	8,510	1,053	0.72	0.43	0.40
South Boston	58,571	47,721	8,250	1,127	0.21	0.13	0.10
Staunton	139,288	165,854	6,270	840	0.49	0.40	0.34
Suffolk	165,563	335,653	3,440	493	0.58	0.87	0.69
Virginia Beach	1,577,379	2,406,050	5,340	656	5.54	5.32	4.98
Waynesboro	103,088	125,854	6,830	819	0.36	0.27	0.26
Williamsburg	227,721	72,647	21,480	3,135	0.80	0.19	0.15
Winchester	257,889	170,081	12,640	1,516	0.91	0.37	0.35
State of Virginia	$28,479,560	$48,329,342[4]	$ 5,090	$ 589	100.00%	100.00%	100.00%

[1] Taxable Sales in Virginia Counties and Cities, Based on Retail Sales Tax Revenues, 1984, Commonwealth of Virginia, Department of Taxation, Richmond, Virginia

[2] Distribution of Virginia Adjusted Gross Income by Income Class and Locality, 1983, John L. Knapp and Beverly H. Capone, Charlottesville: Taylor Murphy Institute, April 1985

[3] Estimates of the Population of Virginia Counties and Cities: 1982 and 1983, Julia H. Martin and David W. Sheatsley, Charlottesville: Taylor Murphy Institute, April 1985

[4] The figure for the State will not equal the sum of the individual localities because approximately 3% of the State adjusted gross income is unassigned.

Table 3.
Quarterly Sales Changes in Virginia Metropolitan Statistical Areas, 1983-1984

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Year
Charlottesville	+29.6%	+14.2%	+6.1%	+13.2%	+15.1%
Danville	+14.3%	+17.0%	+8.7%	+13.3%	+13.2%
Johnson City-Kingsport-Bristol (Va. portion)	+12.3%	+17.6%	+14.7%	+11.9%	+14.1%
Lynchburg	+16.1%	+18.2%	+11.6%	+8.5%	+13.2%
Norfolk-Virginia Beach-Newport News	+17.7%	+19.9%	+13.0%	+9.6%	+14.7%
Richmond-Petersburg	+19.6%	+24.8%	+17.5%	+22.3%	+21.1%
Roanoke	+17.9%	+22.2%	+18.8%	+17.7%	+19.1%
Washington DC-MD-VA (Virginia portion)	+21.9%	+14.2%	+22.3%	+12.8%	+17.4%
Commonwealth of Virginia	+18.6%	+18.4%	+15.6%	+14.2%	+16.5%

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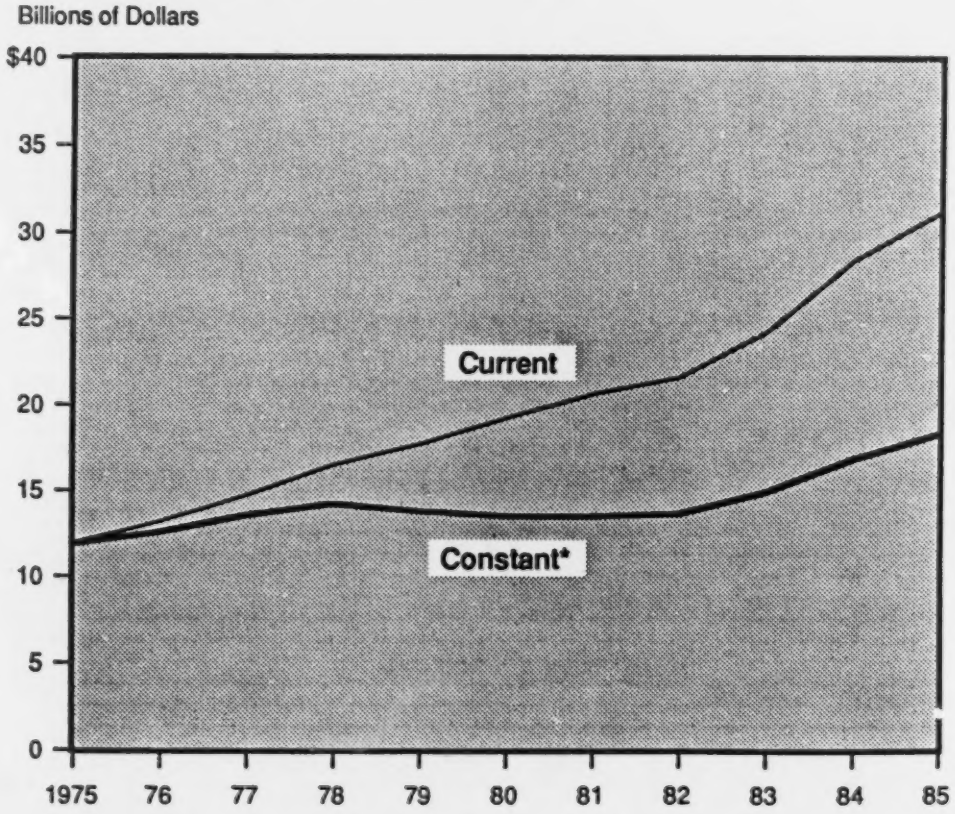
Taxable Sales in Virginia, 1985

Donald W. Lindsey

Current and Constant Dollar Growth in Virginia Taxable Sales, 1975-1985



* In constant 1975 dollars, based on the Personal Consumption Expenditure Implicit Price Deflator for total goods, Bureau of Economic Analysis, U.S. Department of Commerce

July 1986

Highlights

- Total taxable sales in Virginia were up 9.6 percent in 1985, from $28.5 billion to $31.2 billion.
- Inflation accounted for less than one-fifth of the increase in Virginia taxable sales, approximately 1.8 percentage points.
- Sales per capita were up 8.3 percent in 1985, from $5,050 to $5,470.
- Sales of lumber, building materials and supplies grew sharply in 1985 — up 17.7 percent.
- Other large sales gains were registered by machinery, equipment and supplies (14.3 percent), furniture and home furnishings (14.2 percent), and hotels and motels (11.3 percent).
- Food sales, including restaurant sales, experienced a 4.8 percent increase while taxable fuel sales declined by 6.2 percent.

Contents

This report on Virginia's taxable sales presents taxable sales broken down by planning districts, cities, and counties for 1984 and 1985. It includes an index of change for each locality for 1981 through 1985. In addition, it compares adjusted gross income, taxable sales per capita, sales per $1,000 of adjusted gross income, and each locality's share of taxable sales, population, and adjusted gross income. A comparison is also made between the growth in current and constant 1975 dollar taxable sales for the past ten years.

Total Taxable Sales

Taxable sales in Virginia for 1985 were $31.2 billion. Among the twenty-two planning districts in the state, Northern Virginia (Planning District 8) accounted for the largest proportion of state sales, $8.4 billion or 26.8 percent of the state total. Southeastern Virginia (Planning District 20), which includes the Norfolk-Virginia Beach-Portsmouth area, had the second largest sales volume with nearly $5 billion in sales or 15.9 percent of total state sales. The Northern Neck (Planning District 17) had the lowest taxable sales at $171.7 million, representing only 0.5 percent of the state total.

Of the 136 counties and independent cities in Virginia, Fairfax County had the largest share of taxable sales, 13.89 percent of total state sales. The city of Richmond was second with 5.92 percent, followed by Virginia Beach with 5.89 percent, and Henrico County with 5.78 percent.

Long-Term Growth in Taxable Sales

Taxable sales in Virginia increased by 160.5 percent from 1975 to 1985, growing from $11.9 billion to $31.2 billion. After adjusting for inflation, however, taxable sales grew by only 52.5 percent over the ten-year period, as inflation accounted for approximately two-thirds of the growth. The sales growth from $11.9 billion to $31.2 billion represented a 10.1 percent compounded annual growth rate per year. In constant 1975 dollars, sales increased from $11.9 billion to $18.3 billion, a 4.3 compounded annual growth rate per year.

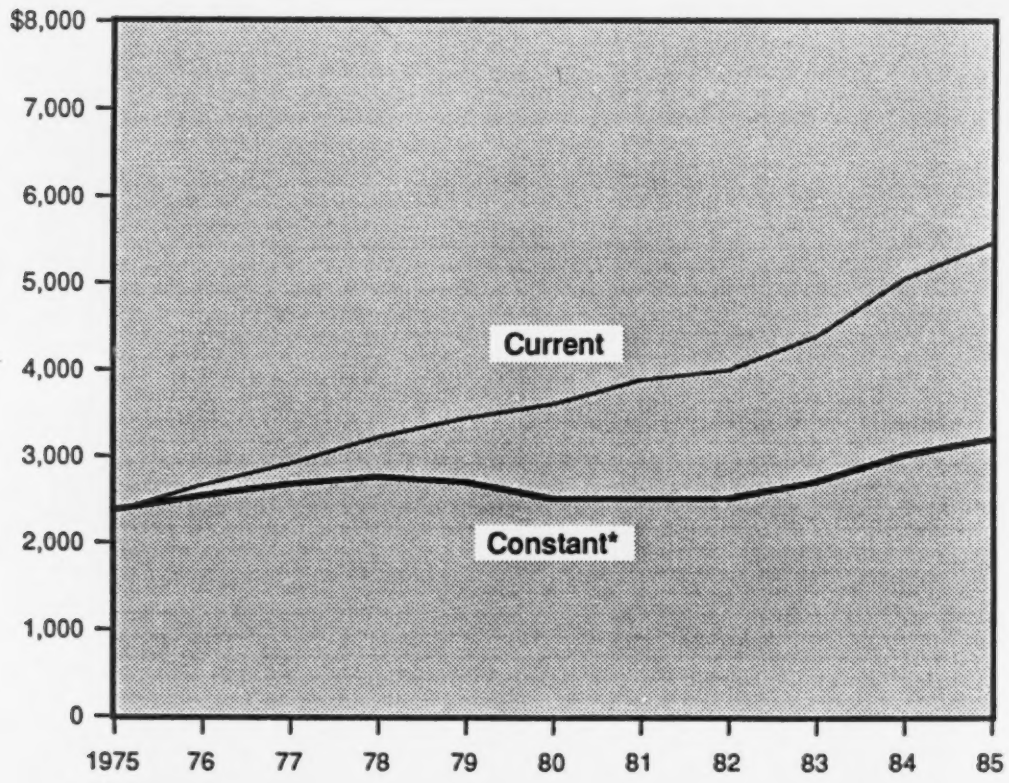
The graph shows growth in terms of 1975 dollars in comparison with current dollar sales growth. In arriving at the deflated sales figures, the total goods component of the Personal Consumption Expenditures component of the Implicit Price Deflator for Gross National Product was

used. This particular index was used because it covers types of goods similar to those covered by Virginia taxable sales, and because it does not include services. (Virginia taxable sales include only a small percentage of services.)

Long-Term Growth In Taxable Sales Per Capita

Current dollar taxable sales per capita increased by 130.8 percent from 1975 to 1985, growing from $2,370 to $5,470. The increase represented a compound annual growth rate of 8.7 percent per year. After adjusting for inflation, the ten-year growth in taxable sales was only 35 percent, representing a compounded annual growth rate of 3.1 percent per year. Taxable sales per capita in constant 1975 dollars went from $2,370 in 1975 to $3,200 in 1985. As indicated by the graph, constant dollar taxable sales per capita decreased in the period 1978-1982, representing a reduction in the standard of living of Virginians during a period of high inflation.

Current and Constant Dollar Growth in Virginia Taxable Sales Per Capita, 1975-1985



* In constant 1975 dollars, based on the Personal Consumption Expenditure Implicit Price Deflator for total goods, Bureau of Economic Analysis, U.S. Department of Commerce

1985 Sales Per Capita

Richmond Regional (Planning District 15) had the highest sales per capita of the twenty-two planning districts, $7,330, considerably higher than the figure for the state as a whole, $5,470. Northern Virginia was second with sales per capita of $6,740, and the Fifth Planning District, which includes the Roanoke Metropolitan Statistical Area, was third with $6,640.

Among the cities and counties, the city of Falls Church had the highest sales per capita, $24,950, reflecting in part a high volume of sales to nonresidents. The city of Williamsburg ($23,430) and the city of Fairfax ($19,980) had high sales per capita for the same reasons.

Taxable Sales Per $1,000 Adjusted Gross Income

In comparing taxable sales per $1,000 of Adjusted Gross Income (AGI), the figure for the state was $582. Several areas indicated a high sales per $1,000 AGI figure, reflecting a high volume of nonresident spending. Williamsburg had the highest figure of $3,160, because of a high volume of tourist sales. Williamsburg reported $88.3 million in sales in the hotels, motels, and tourist camps group in 1985, accounting for 35.2 percent of total taxable sales in Williamsburg. Other localities where there were indications of a high volume of nonresident spending were the city of Fairfax with $1,861 in sales per $1,000 AGI, Harrisonburg with $1,735, and Winchester with $1,487.

Taxable Sales by Product Group

Taxable sales were stimulated by a successful year in home building. The Lumber, Building Materials and Supplies group registered a 17.7 percent gain from 1984 to 1985. The Furniture, Home Furnishings and Equipment group increased by 14.2 percent. The Fuel group, including fuel oil other than home heating oil, as well as bottled gas, wood, coal, and other fuels showed a 6.2 percent decline in 1985, reflecting a downward trend in prices.

Definition of Taxable Sales

Taxable sales in Virginia include all items covered by the 4 percent state sales tax. The tax is levied by retail stores on the following items: Apparel, Automotive Supplies, Food (including restaurant and tavern sales), Home Furnishings and Equipment, General Merchandise (including department and discount store sales, dry goods, fabric and yarn, trading stamp redemptions, and drug store sales except sales for prescription drugs), Lumber and Building Materials, Fuel, Machinery, and Miscellaneous Items (including antiques, books, cigars, florist sales, gifts and novelties, jewelry, luggage and leather goods, and sporting goods), Hotels and Motels, and Other Miscellaneous and Unidentifiable items. All taxable sales and population figures are based on 1985 data, all income figures are based on 1984 data.

Not included in taxable sales are sales of motor vehicle fuels, motor vehicles and travel trailers, alcoholic beverages, and prescription drugs. Virginia taxable sales differ from the U.S. Department of Commerce retail sales figures in that the former do not include motor vehicle sales, alcoholic beverage sales, and motor vehicle fuel sales. Virginia taxable sales include sales from hotels and motels while Department of Commerce retail sales do not. Total 1985 retail sales for Virginia as reported by the U.S. Department of Commerce were $33.6 billion, approximately 8 percent higher than the Virginia taxable sales figure.

Commonwealth of Virginia

Taxable Sales by Product Group

	1984	1985	% Change 1984-85
Apparel	$ 1,382,773	$ 1,524,389	10.2%
Automotive Supplies	1,599,109	1,756,770	9.9
Food (including restaurants)	9,887,510	10,366,655	4.8
Furniture, Home Furnishings, and Equipment	1,908,445	2,179,634	14.2
General Merchandise	4,754,956	5,206,925	9.5
Lumber, Building Materials, and Supplies	2,846,756	3,350,485	17.7
Fuel	435,856	408,655	(6.2)
Machinery, Equipment, and Supplies	1,341,923	1,533,986	14.3
Hotels, Motels, and Tourist Camps	874,859	973,399	11.3
Miscellaneous	3,447,372	3,913,241	13.5
Total	$28,479,560	$31,214,141	9.6%

Source: Taxable Sales in Virginia Counties and Cities, Based on Retail Sales Tax Revenues, 1984 and 1985, Commonwealth of Virginia, Department of Taxation, Richmond, Virginia.

Table 1

Taxable Sales by Virginia Planning Districts: 1985

	Dollar Sales (000 except sales per capita)		Index of Change 1980=100				
	1984	1985	1981	1982	1983	1984	1985
Total State Sales	$28,479,560	$31,214,141	107.8	113.0	126.8	147.8	162.0
Sales per Capita*	$ 5,050	5,470	108.1	111.4	122.5	140.3	151.9
LENOWISCO - Planning District 1							
Lee County	$ 54,222	$ 52,866	106.0	107.9	115.4	117.8	114.9
Scott County[1]	63,007	70,927	111.4	121.5	133.3	155.3	174.8
Wise County	172,229	179,829	104.6	112.7	120.2	135.9	141.9
Norton	51,289	44,684	108.5	106.2	102.7	110.8	96.5
Total PD 1 Sales	$ 340,746	$ 348,306	106.6	112.1	118.2	131.3	134.2
Sales per Capita	$ 3,350	$ 3,410	106.5	111.1	115.3	128.4	130.7
CUMBERLAND PLATEAU - Planning District 2							
Buchanan County	$ 111,386	$ 106,964	106.6	95.8	90.4	104.8	100.6
Dickenson County	44,624	44,951	107.5	113.6	115.0	122.2	122.3
Russell County	71,992	76,175	107.0	116.5	124.4	134.3	142.1
Tazewell County	207,572	205,936	114.9	117.9	111.8	122.1	121.1
Total PD 2 Sales	$ 435,574	$ 434,027	110.6	110.8	107.7	118.8	118.4
Sales per Capita	$ 3,090	$ 3,110	110.3	109.5	105.3	117.9	118.7
MOUNT ROGERS - Planning District 3							
Scott County[1]	$ 63,007	$ 70,927	111.4	121.5	133.3	155.3	174.8
Washington County	130,911	141,035	100.6	107.4	106.9	126.0	135.7
Bristol	177,217	186,387	109.5	113.6	118.5	131.2	137.9
Johnson City-Kingsport-Bristol MSA (Virginia portion)	$ 371,135	$ 398,350	106.5	112.4	116.3	132.8	142.5
Bland County	4,917	5,316	107.3	118.2	106.8	116.7	126.1
Carroll County	47,835	50,748	103.3	108.4	121.4	142.8	151.5
Grayson County	18,852	20,059	107.7	115.0	120.8	125.2	133.3
Smyth County	104,106	111,820	103.3	102.2	110.3	119.1	127.9
Wythe County	104,588	107,960	106.8	109.0	114.9	132.7	137.0
Galax	78,166	76,063	106.8	108.7	116.3	132.8	129.2
Total PD 3 Sales	$ 666,592	$ 699,389	105.6	109.1	114.2	129.0	135.3
Sales per Capita	$ 3,670	$ 3,860	106.0	108.8	113.3	128.8	135.4
NEW RIVER VALLEY - Planning District 4							
Floyd County	$ 19,057	$ 19,108	104.2	108.2	109.8	124.3	124.7
Giles County	59,579	61,111	106.1	111.6	120.9	126.6	129.8
Montgomery County	255,496	272,697	105.2	112.5	122.3	141.1	150.6
Pulaski County	135,517	140,712	104.8	105.1	113.5	135.3	140.5
Radford	42,340	46,413	115.6	113.1	133.1	150.0	164.5
Total PD 4 Sales	$ 511,989	$ 540,041	106.0	110.3	119.3	137.6	145.2
Sales per Capita	$ 3,600	$ 3,780	106.1	108.7	118.3	136.9	143.7

Table 1 (continued)

	Dollar Sales (000 except sales per capita)		Index of Change				
	1984	1985	1981	1982	1983	1984	1985
FIFTH - Planning District 5							
Botetourt County	$ 48,845	$ 54,986	100.2	102.2	114.6	131.4	147.7
Roanoke County	371,166	362,186	112.6	109.4	119.3	151.3	147.6
Roanoke	858,328	928,488	99.4	104.8	116.9	136.6	147.8
Salem	204,255	205,222	100.3	99.5	112.8	131.8	132.4
Roanoke MSA	$ 1,482,594	$ 1,550,882	102.6	105.0	116.8	139.1	145.5
Clifton Forge	21,519	19,250	94.5	98.6	101.5	113.7	101.7
Craig County	5,241	5,503	104.8	112.8	120.0	130.6	137.1
Covington	62,099	69,611	90.7	90.2	105.0	121.3	136.0
Alleghany County	32,562	41,979	127.5	140.7	150.0	175.4	226.1
Total PD 5 Sales	$ 1,604,015	$ 1,687,224	102.4	104.8	116.6	138.5	145.6
Sales per Capita	$ 6,350	$ 6,640	102.4	103.9	117.0	138.6	145.0
CENTRAL SHENANDOAH - Planning District 6							
Augusta County	$ 161,993	$ 166,663	94.6	95.0	113.0	137.9	141.9
Bath County	39,500	45,309	79.7	84.8	94.8	87.2	100.1
Highland County	5,116	4,860	95.7	114.4	114.7	122.7	116.6
Rockbridge County	52,320	52,844	101.2	120.6	124.1	141.3	142.7
Rockingham County	115,259	125,042	115.6	119.0	83.3	82.5	89.5
Harrisonburg	279,280	305,592	96.9	103.7	157.9	183.0	200.2
Buena Vista	25,158	24,005	108.3	115.4	120.8	147.5	140.7
Lexington	37,157	41,308	100.4	98.0	116.9	130.3	144.8
Staunton	139,288	154,520	107.1	111.9	119.1	133.6	148.2
Waynesboro	103,088	98,716	103.3	114.7	114.1	121.2	116.1
Total PD 6 Sales	$ 958,159	$ 1,018,862	101.9	107.6	117.5	131.0	139.3
Sales per Capita	$ 4,560	$ 4,840	102.0	106.6	117.1	129.9	137.9
LORD FAIRFAX - Planning District 7							
Clarke County	$ 23,748	$ 23,706	101.6	97.0	103.8	125.1	124.8
Frederick County	137,567	154,842	111.0	109.1	137.5	166.2	187.1
Page County	62,277	63,752	102.5	103.3	108.6	131.6	134.7
Shenandoah County	97,635	109,048	104.4	101.4	114.6	126.0	140.8
Warren County	85,939	94,477	107.9	111.7	107.2	119.9	131.9
Winchester	257,889	274,778	103.4	106.9	127.3	161.1	171.6
Total PD 7 Sales	$ 665,055	$ 720,602	105.5	106.3	120.9	145.1	157.2
Sales per Capita	$ 4,890	$ 5,260	105.5	106.4	119.4	141.3	152.0

Table 1 (continued)

	Dollar Sales (000 except sales per capita)		Index of Change 1980=100				
	1984	1985	1981	1982	1983	1984	1985
NORTHERN VIRGINIA - Planning District 8							
Arlington County	$ 1,007,186	$ 1,082,144	106.1	113.9	132.6	148.1	159.0
Fairfax County	3,800,640	4,336,405	112.0	123.0	142.0	168.5	192.2
Loudoun County	396,512	451,907	104.4	109.3	134.9	162.5	185.2
Manassas	188,674	212,055	115.2	135.4	179.2	200.4	225.3
Manassas Park	10,821	11,105	132.3	103.4	107.2	115.5	118.5
Prince William County	638,381	789,106	107.1	109.1	122.4	144.9	179.1
Stafford[2]	109,824	128,725	136.1	126.9	142.6	166.7	195.3
Alexandria	768,881	847,554	103.2	105.5	116.0	133.2	146.9
Fairfax	368,816	405,611	112.4	119.9	150.2	175.4	192.9
Falls Church	228,924	237,001	103.9	105.5	123.5	164.0	169.8
Washington DC-MD-VA MSA (Va. portion)[5]	$ 7,518,660	$ 8,501,614	109.8	117.2	135.8	159.4	180.2
Total PD 8 Sales	$ 7,408,836	$ 8,372,889	109.4	117.0	134.3	159.3	180.0
Sales per Capita	$ 6,070	$ 6,740	109.3	113.3	126.8	144.2	160.1
RAPPAHANNOCK-RAPIDAN - Planning District 9							
Culpeper County	$ 106,048	$ 117,805	105.4	106.0	119.2	136.3	151.4
Fauquier County	150,998	167,557	104.9	106.0	125.8	151.8	168.4
Madison County	27,184	28,781	104.8	109.7	124.3	134.7	142.6
Orange County	60,288	66,041	106.5	108.0	115.4	126.7	138.8
Rappahannock County	8,794	9,402	106.8	106.9	120.7	128.0	136.8
Total PD 9 Sales	$ 353,311	$ 389,585	105.4	106.7	121.6	140.3	154.6
Sales per Capita	$ 3,620	$ 3,910	105.1	105.9	117.3	133.1	143.8
THOMAS JEFFERSON - Planning District 10							
Albemarle County	$ 280,060	$ 289,566	113.0	119.7	149.5	169.9	175.6
Fluvanna County	14,722	15,978	106.9	105.1	129.9	132.3	143.6
Greene County	12,170	14,196	105.3	103.4	115.9	129.0	150.4
Charlottesville	379,936	390,645	105.1	113.1	124.4	145.5	149.6
Charlottesville MSA[3]	$ 686,888	$ 710,384	108.0	115.2	133.6	153.8	159.1
Louisa County	38,198	41,423	106.1	110.6	112.9	119.1	129.2
Nelson County	26,900	28,223	117.0	119.5	129.8	154.3	161.9
Total PD 10 Sales	$ 751,987	$ 780,030	108.2	115.0	132.1	151.6	157.2
Sales per Capita	$ 5,010	$ 5,150	102.9	114.2	128.4	145.2	149.3
CENTRAL VIRGINIA - Planning District 11							
Amherst County	$ 91,114	$ 93,174	105.6	113.6	120.0	136.7	139.8
Campbell County	131,031	136,753	104.4	110.2	128.3	142.8	149.1
Lynchburg	509,524	539,191	107.6	106.4	115.2	130.8	138.5
Lynchburg MSA	$ 731,669	$ 769,117	106.9	108.0	118.0	133.6	140.4
Appomattox County	32,693	34,703	104.5	106.4	111.6	124.4	132.1
Bedford County	60,004	62,094	107.0	109.1	131.5	164.9	170.6
Bedford	39,183	43,071	108.4	112.0	104.4	108.9	119.8
Total PD 11 Sales	$ 863,551	$ 908,987	106.8	108.2	117.7	133.6	140.6
Sales per Capita	$ 4,350	$ 4,530	106.9	106.6	116.5	130.6	136.0

Table 1 (continued)

	Dollar Sales (000 except sales per capita)		Index of Change 1980=100				
	1984	1985	1981	1982	1983	1984	1985
WEST PIEDMONT - Planning District 12							
Pittsylvania County	$ 92,242	$ 94,773	107.5	105.3	105.6	121.2	124.5
Danville	317,469	320,030	105.6	107.5	115.1	129.8	130.9
Danville MSA[3]	$ 409,711	$ 414,803	106.1	106.9	112.9	127.8	129.4
Franklin County	95,418	97,925	100.6	106.5	127.3	148.8	152.7
Henry County	170,183	185,965	92.0	91.7	97.1	123.2	134.7
Patrick County	26,808	28,987	104.6	98.3	108.7	116.1	125.5
Martinsville	152,204	156,080	115.9	114.2	136.5	138.7	142.2
Total PD 12 Sales	$ 854,324	$ 883,761	104.3	104.7	114.8	130.3	134.8
Sales per Capita	$ 3,550	$ 3,670	104.4	105.1	115.8	130.5	134.9
SOUTHSIDE - Planning District 13							
Brunswick County	$ 32,907	$ 34,364	107.9	107.5	113.9	125.9	136.7
Mecklenburg County	121,257	123,662	107.0	108.0	113.3	129.8	132.7
South Boston	58,571	55,781	110.7	123.1	128.6	139.0	132.3
Halifax County	58,245	63,899	97.4	94.1	106.3	127.7	140.1
Total PD 13 Sales	$ 270,981	$ 277,706	105.8	108.0	115.0	130.7	134.0
Sales per Capita	$ 3,270	$ 3,340	105.6	108.8	115.1	130.3	133.1
PIEDMONT - Planning District 14							
Amelia County	$ 16,703	$ 17,271	101.3	100.4	106.6	116.9	120.9
Buckingham County	18,808	20,811	101.8	107.1	110.0	118.9	130.9
Charlotte County	21,269	22,724	103.2	102.1	105.8	114.3	122.2
Cumberland County	11,286	12,223	100.2	105.5	111.0	126.9	137.5
Lunenburg County	24,767	24,931	99.6	108.6	110.4	111.5	112.2
Nottoway County	45,848	50,101	102.7	118.7	118.6	121.1	132.2
Prince Edward County	77,834	84,376	106.2	108.8	118.2	133.0	144.2
Total PD 14 Sales	$ 216,595	$ 232,438	103.2	109.2	113.9	122.9	131.8
Sales per Capita	$ 2,580	$ 2,760	103.3	109.5	115.2	122.3	130.8
RICHMOND REGIONAL - Planning District 15							
Charles City County	$ 3,635	$ 3,531	95.1	90.9	93.2	114.6	111.3
Chesterfield County	799,383	879,257	119.5	129.8	150.9	176.1	193.7
Goochland County	29,578	30,313	90.6	89.3	101.5	132.8	136.1
Hanover County	281,968	326,719	104.4	109.9	123.0	145.9	169.1
Henrico County	1,568,510	1,802,725	108.8	111.1	128.6	157.5	181.0
New Kent County	17,124	18,492	111.7	117.9	121.8	139.6	150.8
Powhatan County	15,360	18,339	107.1	108.4	121.4	133.3	159.1
Richmond	1,740,835	1,847,272	100.4	104.9	113.8	141.0	149.6
Total PD 15 Sales	$ 4,456,393	$ 4,926,649	106.5	111.1	125.1	152.2	168.3
Sales per Capita	$ 6,720	$ 7,330	106.5	108.9	120.5	145.1	158.3

Table 1 (continued)

	Dollar Sales (000 except sales per capita)		Index of Change 1980=100				
	1984	1985	1981	1982	1983	1984	1985
RADCO - Planning District 16							
Caroline County	$ 35,691	$ 36,218	106.5	105.5	129.0	133.8	135.8
King George County	19,153	20,890	104.2	108.6	110.9	123.4	134.6
Spotsylvania County	222,297	245,998	136.2	145.5	160.7	169.1	187.2
Stafford County	109,824	128,725	136.1	126.9	142.6	166.7	195.3
Fredericksburg	202,962	210,528	85.6	89.8	108.6	155.0	160.8
Total PD 16 Sales	$ 589,927	$ 642,359	114.8	118.1	134.7	159.3	173.4
Sales per Capita	$ 4,480	$ 4,740	114.7	114.7	125.3	143.6	151.9
NORTHERN NECK - Planning District 17							
Lancaster County	$ 53,302	$ 56,184	104.8	105.6	113.6	122.5	129.1
Northumberland County	20,020	21,792	109.7	105.4	115.2	125.3	136.3
Richmond County	54,894	56,980	106.1	118.2	144.1	220.9	229.4
Westmoreland County	35,340	36,714	102.8	103.5	114.5	125.9	130.8
Total PD 17 Sales	$ 163,556	$ 171,670	105.3	107.8	120.8	145.5	152.7
Sales per Capita	$ 3,900	$ 4,060	105.1	107.6	120.0	141.8	147.6
MIDDLE PENINSULA - Planning District 18							
Essex County	$ 54,993	$ 55,445	106.6	110.3	117.4	126.8	127.9
Gloucester County	89,751	97,490	111.9	112.4	134.6	156.7	170.3
King and Queen County	4,030	3,947	99.8	98.4	101.8	111.9	109.6
King William County	29,433	29,125	98.1	95.2	103.7	116.7	115.4
Mathews County	16,039	18,841	107.8	105.1	104.4	105.8	124.3
Middlesex County	22,876	26,100	107.9	102.2	107.2	113.9	130.0
Total PD 18 Sales	$ 217,122	$ 230,947	107.3	107.0	118.5	131.8	140.2
Sales per Capita	$ 3,290	$ 3,360	107.3	104.7	110.9	119.6	122.2
CRATER - Planning District 19							
Dinwiddie County	$ 35,189	$ 33,472	97.7	95.4	101.5	116.5	110.8
Prince George County	36,611	36,972	107.8	108.3	105.0	134.5	135.8
Colonial Heights	89,871	85,280	108.4	110.8	117.2	155.0	147.1
Hopewell	103,898	108,654	110.2	106.0	115.7	132.4	138.4
Petersburg	281,671	313,544	105.5	108.9	121.9	136.2	151.6
Petersburg-Colonial Heights-Hopewell Area [4]	$ 547,240	$ 577,922	106.4	107.5	117.3	136.6	144.2
Greensville County	24,542	30,154	97.1	86.5	82.5	123.5	151.7
Surry County	8,382	9,444	104.7	94.0	97.4	104.7	117.9
Sussex County	27,023	28,278	104.5	105.7	108.4	113.4	118.7
Emporia	45,207	47,125	111.5	124.8	123.6	129.8	135.3
Total PD 19 Sales	$ 652,394	$ 692,922	106.3	107.6	115.6	133.9	142.2
Sales per Capita	$ 4,060	$ 4,340	106.3	107.3	115.9	134.9	144.2

Table 1 (continued)

	Dollar Sales (000 except sales per capita)		Index of Change 1980=100				
	1984	1985	1981	1982	1983	1984	1985
SOUTHEASTERN VIRGINIA - Planning District 20							
Chesapeake	$ 495,139	$ 571,860	108.7	128.2	150.2	179.6	207.4
Norfolk	1,596,684	1,767,292	108.6	110.4	123.6	139.3	154.1
Portsmouth	415,533	448,542	105.4	107.6	114.2	127.0	137.1
Suffolk	165,563	182,531	107.6	112.7	120.3	140.5	155.0
Virginia Beach	1,577,379	1,839,499	117.5	133.1	155.2	181.7	211.9
Norfolk-Virginia Beach-Portsmouth Area[5]	$4,250,298	$4,809,725	111.0	119.1	135.0	155.4	175.8
Isle of Wight County	71,349	71,368	104.0	105.9	105.1	122.0	122.1
Southampton County	21,242	22,335	103.5	108.1	107.9	108.0	113.6
Franklin	54,309	57,535	109.5	111.3	116.7	163.4	173.1
Total PD 20 Sales	$4,397,198	$4,960,963	110.8	118.7	134.0	154.4	174.3
Sales per Capita	$ $4,770	$ 5,260	110.7	116.6	125.4	141.1	155.6
PENINSULA - Planning District 21							
Gloucester County[6]	$ 89,751	$ 97,490	112.0	112.4	134.7	156.8	170.3
James City County	226,128	225,370	121.8	126.9	157.2	190.2	189.5
York County	138,859	144,978	119.3	133.2	152.1	176.2	185.0
Poquoson	16,696	20,003	208.7	261.9	255.8	276.1	330.7
Hampton	736,926	831,119	110.7	119.5	130.9	146.8	165.6
Newport News	591,626	648,919	105.4	111.9	125.2	137.3	150.6
Williamsburg	227,721	250,705	106.5	107.3	120.6	148.8	163.8
Newport News-Hampton Area[5]	$2,027,709	$2,218,584	110.5	117.5	132.2	150.6	164.8
Total PD 21 Sales	$1,937,958	$2,121,095	110.4	117.7	132.1	150.3	164.5
Sales per Capita	$ 5,310	$ 5,750	110.4	116.0	125.9	142.0	153.7
ACCOMACK-NORTHAMPTON - Planning District 22							
Accomack County	$ 111,549	$ 116,150	112.0	114.3	122.9	142.4	148.3
Northampton County	51,752	57,541	112.4	98.6	106.8	106.1	118.0
Total PD 22 Sales	$ 163,301	$ 173,691	112.1	108.3	116.7	128.5	136.7
Sales per Capita	$ 3,600	$ 3,820	112.3	109.0	118.4	130.0	137.9

Source: Taxable Sales in Virginia Counties and Cities, Based on Retail Sales Tax Revenues, Commonwealth of Virginia, Department of Taxation, Richmond, Virginia.

*1984 and 1985 sales per capita for all localities are based on figures from Estimates of the Population of Virginia Counties and Cities 1984 and 1985, Julia H. Martin and David W. Sheatsley, Charlottesville: Tayloe Murphy Institute, July 1986.

Table 1 (continued)

[1]Scott County, which is in Planning District 1, is part of the Johnson City-Kingsport-Bristol MSA; Washington County and the City of Bristol, the other localities in the Johnson City-Kingsport-Bristol MSA, however, are in Planning District 3.

[2]Stafford County, which is in Planning District 16, became part of the Washington, D.C. MSA in 1983; all other cities and counties of the Virginia portion of the Washington MSA, however, are in Planning District 8. Data presented here include Stafford County for the entire period.

[3]The Metropolitan Statistical Areas of Charlottesville and Danville were not defined until 1981. Data presented here, however, treat the jurisdictions as MSA's for the entire period.

[4]The Richmond-Petersburg Metropolitan Statistical Area is comprised of Planning District 15 and the Petersburg-Colonial Heights-Hopewell Area.

[5]The Norfolk-Virginia Beach-Newport News Metropolitan Statistical Area is comprised of the Newport News-Hampton and Norfolk-Virginia Beach-Portsmouth Areas.

[6]Gloucester County, which is in Planning District 18, is part of the Newport News-Hampton Metropolitan Area; the major part of the Newport News-Hampton Metropolitan Area, however, is in Planning District 21.

Table 2

1985 Report of Locality Distributions: Taxable Sales, Population, and Adjusted Gross Income

	Taxable Sales[1] (000)	Adjusted[2] Gross Income (AGI) (000)	Taxable Sales[3] Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
COUNTIES							
Accomack	$ 116,150	$ 192,547	$3,270	$ 603	.37%	.55%	.36%
Albemarle	289,566	595,869	4,810	486	.93	1.05	1.11
Alleghany	41,979	105,753	3,020	397	.13	.24	.20
Amelia	17,271	52,996	2,060	326	.06	.15	.10
Amherst	93,174	202,995	3,220	459	.30	.51	.38
Appomattox	34,703	81,071	2,820	428	.11	.22	.15
Arlington	1,082,144	2,409,987	6,870	449	3.47	2.76	4.49
Augusta	166,663	426,535	3,070	391	.53	.95	.80
Bath	45,309	47,050	8,550	963	.15	.09	.09
Bedford	62,094	307,632	1,620	202	.20	.67	.57
Bland	5,316	33,994	830	156	.02	.11	.06
Botetourt	54,986	189,106	2,250	291	.18	.43	.35
Brunswick	34,364	80,843	2,150	425	.11	.28	.15
Buchanan	106,964	223,146	2,930	479	.34	.64	.42
Buckingham	20,811	59,846	1,710	348	.07	.21	.11
Campbell	136,753	359,882	2,920	380	.44	.82	.67
Caroline	36,218	125,819	1,930	288	.12	.33	.23
Carroll	50,748	147,254	1,840	345	.16	.48	.27
Charles City	3,531	50,446	540	70	.01	.12	.09
Charlotte	22,724	59,883	1,940	379	.07	.21	.11
Chesterfield	879,257	1,847,058	5,300	476	2.82	2.91	3.45
Clarke	23,706	91,607	2,370	259	.08	.18	.17
Craig	5,503	27,690	1,310	199	.02	.07	.05
Culpeper	117,805	178,433	4,970	660	.38	.42	.33
Cumberland	12,223	40,901	1,550	299	.04	.14	.08
Dickenson	44,951	105,729	2,250	425	.14	.35	.20
Dinwiddie	33,472	147,225	1,590	227	.11	.37	.27
Essex	55,445	61,241	6,230	905	.18	.16	.11
Fairfax	4,336,405	9,433,905	6,300	460	13.89	12.05	17.60
Fauquier	167,557	531,874	4,180	315	.54	.70	.99
Floyd	19,108	69,252	1,620	276	.06	.21	.13
Fluvanna	15,978	72,964	1,520	219	.05	.18	.14
Franklin	97,925	257,119	2,630	381	.31	.65	.48
Frederick	154,842	297,463	4,300	521	.50	.63	.55
Giles	61,111	116,918	3,470	523	.20	.31	.22
Gloucester	97,490	208,149	3,710	468	.31	.46	.39
Goochland	30,313	122,286	2,430	248	.10	.22	.23
Grayson	20,059	89,361	1,220	224	.06	.29	.17
Greene	14,196	67,001	1,670	212	.05	.15	.12
Greensville	30,154	62,628	2,870	481	.10	.18	.12

Table 2 (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Halifax	$ 63,899	$ 164,880	$2,120	$ 388	.20%	.53%	.31%
Hanover	326,719	537,552	6,190	608	1.05	.93	1.00
Henrico	1,802,725	2,008,073	9,300	898	5.78	3.40	3.75
Henry	185,965	476,036	3,320	391	.60	.98	.89
Highland	4,860	20,714	1,620	235	.02	.05	.04
Isle of Wight	71,368	190,176	3,050	375	.23	.41	.35
James City	225,370	258,907	8,640	870	.72	.46	.48
King and Queen	3,947	40,498	630	97	.01	.11	.08
King George	20,890	96,117	1,790	217	.07	.21	.18
King William	29,125	81,408	2,880	358	.09	.18	.15
Lancaster	56,184	88,197	5,060	637	.18	.19	.16
Lee	52,866	122,366	1,970	432	.17	.47	.23
Loudoun	451,907	797,379	7,110	567	1.45	1.11	1.49
Louisa	41,423	121,958	2,180	340	.13	.33	.23
Lunenburg	24,931	63,527	2,060	392	.08	.21	.12
Madison	28,781	70,336	2,720	409	.09	.19	.13
Mathews	18,841	67,772	2,170	278	.06	.15	.13
Mecklenburg	123,662	223,318	4,160	554	.40	.52	.42
Middlesex	26,100	61,033	3,070	428	.08	.15	.11
Montgomery	272,697	425,083	4,160	642	.87	1.15	.79
Nelson	28,223	85,928	2,280	328	.09	.22	.16
New Kent	18,492	82,668	1,830	224	.06	.18	.15
Northampton	57,541	74,013	4,020	777	.18	.25	.14
Northumberland	21,792	72,429	2,180	301	.07	.18	.14
Nottoway	50,101	86,437	3,460	580	.16	.25	.16
Orange	66,041	154,730	3,440	427	.21	.34	.29
Page	63,752	123,968	3,200	514	.20	.35	.23
Patrick	28,987	109,759	1,640	264	.09	.31	.20
Pittsylvania	94,773	424,296	1,430	223	.30	1.16	.79
Powhatan	18,339	100,949	1,370	182	.06	.23	.19
Prince Edward	84,376	85,293	4,910	989	.27	.30	.16
Prince George	36,972	158,206	1,380	234	.12	.47	.30
Prince William	789,106	1,659,462	4,670	476	2.53	2.96	3.10
Pulaski	140,712	243,484	4,080	578	.45	.60	.45
Rappahannock	9,402	49,102	1,540	191	.03	.11	.09
Richmond	56,980	47,993	8,140	1,187	.18	.12	.09
Roanoke	362,186	742,732	4,910	488	1.16	1.29	1.39
Rockbridge	52,844	116,087	2,970	455	.17	.31	.22
Rockingham	125,042	395,385	2,330	316	.40	.94	.74
Russell	76,175	174,674	2,360	436	.24	.57	.33

Table 2 (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Scott	$ 70,927	$ 138,810	$ 2,770	$ 511	.23%	.45%	.26%
Shenandoah	109,048	200,722	3,920	543	.35	.49	.37
Smyth	111,820	191,635	3,370	584	.36	.58	.36
Southampton	22,335	124,543	1,220	179	.07	.32	.23
Spotsylvania	245,998	323,269	6,560	761	.79	.66	.60
Stafford	128,725	406,958	2,670	316	.41	.85	.76
Surry	9,444	42,756	1,520	221	.03	.11	.08
Sussex	28,278	69,368	2,770	408	.09	.18	.13
Tazewell	205,936	331,782	4,050	621	.66	.89	.62
Warren	94,477	174,192	4,180	542	.30	.40	.32
Washington	141,035	300,407	3,000	469	.45	.82	.56
Westmoreland	36,714	95,811	2,600	383	.12	.25	.18
Wise	179,829	301,235	3,980	597	.58	.79	.56
Wythe	107,960	154,799	4,230	697	.35	.45	.29
York	144,978	313,177	3,630	463	.46	.70	.58
CITIES							
Alexandria	$ 847,554	$ 1,840,081	$ 7,880	$ 461	2.72%	1.88%	3.43%
Bedford	43,071	41,433	6,950	1,040	.14	.11	.08
Bristol	186,387	245,364	10,350	760	.60	.32	.46
Buena Vista	24,005	41,835	3,640	574	.08	.12	.08
Charlottesville	390,645	340,330	9,550	1,148	1.25	.72	.63
Chesapeake	571,860	1,056,760	4,390	541	1.83	2.28	1.97
Clifton Forge	19,250	36,152	3,850	532	.06	.09	.07
Colonial Heights	85,280	164,980	5,080	517	.27	.29	.31
Covington	69,611	55,823	8,920	1,247	.22	.14	.10
Danville	320,030	397,256	7,130	806	1.03	.79	.74
Emporia	47,125	37,346	10,030	1,262	.15	.08	.07
Fairfax	405,611	217,829	19,980	1,862	1.30	.36	.41
Falls Church	237,001	253,343	24,950	935	.76	.17	.47
Franklin	57,535	56,050	8,220	1,026	.18	.12	.10
Fredricksburg	210,528	165,918	11,020	1,269	.67	.33	.31
Galax	76,063	59,218	11,020	1,284	.24	.12	.11
Hampton	831,119	941,781	6,630	882	2.66	2.20	1.76
Harrisonburg	305,592	176,172	11,530	1,735	.98	.46	.33
Hopewell	108,654	183,929	4,530	591	.35	.42	.34
Lexington	41,308	40,473	5,990	1,021	.13	.12	.08

Table 2 (continued)

	Taxable Sales (000)	Adjusted Gross Income (AGI) (000)	Taxable Sales Per Capita	Sales Per $1,000 AGI	Share of Virginia		
					Taxable Sales	Population	AGI
Lynchburg	$ 539,191	$ 552,784	$ 7,930	$ 975	1.73%	1.19%	1.03%
Manassas	212,055	250,843	10,870	845	.68	.34	.47
Manassas Park	11,105	43,898	1,610	253	.04	.12	.08
Martinsville	156,080	228,446	8,350	683	.50	.33	.43
Newport News	648,919	1,197,617	4,130	542	2.08	2.75	2.23
Norfolk	1,767,292	1,654,048	6,250	1,068	5.66	4.96	3.09
Norton	44,684	34,269	9,510	1,304	.14	.08	.06
Petersburg	313,544	274,644	7,900	1,142	1.00	.70	.51
Poquoson	20,003	93,383	2,020	214	.06	.17	.17
Portsmouth	448,542	787,301	4,040	570	1.44	1.95	1.47
Radford	46,413	84,012	3,440	552	.15	.24	.16
Richmond	1,847,272	2,132,252	8,500	866	5.92	3.81	3.98
Roanoke	928,488	829,795	9,170	1,119	2.97	1.77	1.55
Salem	205,222	217,724	8,590	943	.66	.42	.41
South Boston	55,781	51,372	7,750	1,086	.18	.13	.10
Staunton	154,520	180,263	7,120	857	.50	.38	.34
Suffolk	182,531	369,198	3,610	494	.58	.88	.69
Virginia Beach	1,839,499	2,662,329	5,760	691	5.89	5.60	4.97
Waynesboro	98,716	131,555	6,540	750	.32	.26	.25
Williamsburg	250,705	79,335	23,430	3,160	.80	.19	.15
Winchester	274,778	184,842	13,270	1,487	.88	.36	.34
State of Virginia	$31,214,141	$53,615,323[4]	$ 5,470	$ 582	100.00%	100.00%	100.00%

[1] Taxable Sales in Virginia Counties and Cities, Based on Retail Sales Tax Revenues, 1985, Commonwealth of Virginia, Department of Taxation, Richmond, Virginia

[2] Distribution of Virginia Adjusted Gross Income by Income Class and Locality, 1984, John L. Knapp and Robert W. Cox, Charlottesville: Taylor Murphy Institute, April 1986

[3] Based on figures from Estimates of the Population of Virginia Counties and Cities 1984 and 1985, Julia H. Martin and David W. Sheatsley, Charlottesville: Taylor Murphy Institute, July 1986

[4] The figure for the State will not equal the sum of the individual localities since approximately 3% of the State adjusted gross income is unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.